

94x MeF e-File Application Guidelines

Step 1: Registration for the e-file Application

Transmitters, Software Developers and Reporting Agents who have not submitted an online e-file Application must do so through e-services. [Publication 3112](#) provides information on this process.

To become a registered user for an Internal Revenue Services (IRS) e-services account; you must log onto the [e-services Registration page](#) and click the **Registration** link. The information you provide will be used to authenticate your identity. Prior to registration, please have the following information readily available.

- Legal name (verified with IRS & SSA records)
- Social Security Number (verified with SSA records)
- Date of birth (verified with SSA records)
- Telephone number
- E-mail address
- Adjusted Gross Income (AGI) from either your current year or prior year filed tax return (verified from IRS records)
- Username. Select your preferred username. Please read the rules for selecting your username
- Password and PIN. Select your password and PIN. Please read the helpful hints on selecting a secure, unique password and PIN
- Reminder question to recover a forgotten username
- Home mailing address (verified from IRS records). If you have moved since you last transacted with the IRS, please update your information when registering.

Once you have been granted access to your e-services account, you will be mailed a confirmation to your home address. You must log onto the e-services web site within 28 days of your registration submission to enter the confirmation code to complete registration. Click on the **Confirm Registration** link to enter your unique confirmation code.

On the e-services Registration page, you can revise your registration information, change your password/PIN and request a new password or PIN.

Once you have confirmed your registration, you may complete your e-file Application. Through this application process you will be assigned an Electronic Transmitter Identification Number (ETIN) and an Electronic Filing Identification Number (EFIN) as appropriate.

Step 2: Identify Return Types in the e-file Application

In order to transmit returns to MeF, the Transmitters must check one or more check boxes for the return types that MeF accepts. For example, if a Transmitter (or Reporting Agent) will be transmitting 94x returns to MeF, he /she must check the MeF transmission option for 94x. Below are the steps to add 94x for MeF when the transmitter is already sending through EMS:

Note: This sequence of steps will add 94x/MEF without flipping 94x/EMS/PROD.

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It is noted here that the customer already has 94x/EMS/Form-Status-PROD pre-existing in their application.

On the forms selection page, the RUP customer with already existing **94x/EMS/PROD** will see something similar to this below:

Provider Option	For Profit	Form	Transmission Method - Status	Edit	
Electronic Return Originator	For Profit	ETD	Not Applicable	Edit	Delete
Electronic Return Originator	For Profit	1040	Not Applicable	Edit	Delete
Intermediate Service Provider	For Profit	ETD	EMS Internet,Proprietary - Test	Edit	Delete
Intermediate Service Provider	For Profit	1040	EMS Internet,Proprietary - Test	Edit	Delete
Software Developer	For Profit	94x	EMS Internet,XML - Production	Edit	Delete
Transmitter	For Profit	94x	EMS Internet,Proprietary - Production	Edit	Delete

*Provider Option (Required):

*For Profit (Required):

- Select *Add* to add an e-file form.
- Select *Clear* to clear the form.

[e-services Privacy Policy](#)

Select the **Edit** link to bring up the 94x e-File form and transmission method/format for selection.

*Provider Option (Required):

*For Profit (Required):

*Return/Form Type (Required)

☐ ETD - F56/2350/2688/4868/9465
☐ 1040 - U.S. Individual Income Tax Return
☐ 1041 - U.S. Income Tax Return for Estates & Trusts
☐ 1065 - U.S. Return of Partnership Income (1065 and 1065-B)
☐ 1120 - Corporate Income Tax Return (1120, 1120-F, 1120-S) and Application for Extension to File (7004)
☐ 1120POL - U. S. Income Tax Return for Certain Political Organizations
☐ 2290 - Heavy Highway Vehicle Use Tax Return
☐ 720 - Quarterly Federal Excise Tax Return
☐ 8849 - Claim for Refund of Excise Taxes
☒ 94x - Annual and Quarterly Employment Tax Returns

*Select one or more transmission methods if applicable:

Description	Form Status
<input checked="" type="checkbox"/> EMS Internet, Proprietary	<input type="text" value="Production"/>
<input type="checkbox"/> MeF Internet, XML	<input type="text" value="Test"/>

☐ 990 - Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File (990-EZ)

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On this Screen, click on the box to add “**MeF Internet, XML**” and do not touch the “**EMS Internet, Proprietary**” box. 94x/EMS/PROD will remain as it is and a new form 94x/MEF/Test will be added.

*Provider Option (Required): Transmitter

*For Profit (Required): For Profit

*Return/Form Type (Required)

- ☐ ETD - F56/2350/2688/4868/9465
- ☐ 1040 - U.S. Individual Income Tax Return
- ☐ 1041 - U.S. Income Tax Return for Estates & Trusts
- ☐ 1065 - U.S. Return of Partnership Income (1065 and 1065-B)
- ☐ 1120 - Corporate Income Tax Return (1120, 1120-F, 1120-S) and Application for Extension to File (7004)
- ☐ 1120POL - U. S. Income Tax Return for Certain Political Organizations
- ☐ 2290 - Heavy Highway Vehicle Use Tax Return
- ☐ 720 - Quarterly Federal Excise Tax Return
- ☐ 8849 - Claim for Refund of Excise Taxes
- ☒ 94x - Annual and Quarterly Employment Tax Returns

*Select one or more transmission methods if applicable:

Description	Form Status
<input checked="" type="checkbox"/> EMS Internet, Proprietary	Production
<input checked="" type="checkbox"/> MeF Internet, XML	Test

☐ 990 - Return of Organization Exempt from Income Tax (990, 990-EZ, 990-N, 990-PF) and Application for Extension to File (990-SS)

Update and **save** the application. The selected grid will display the correct 94x/EMS/PROD and 94x/MEF/TEST statuses respectively.

Provider	For Profit	Form Type	Form Status	Edit	Delete
Intermediate Service Provider	For Profit	ETD	EMS Internet,Proprietary - Test	Edit	Delete
Intermediate Service Provider	For Profit	1040	EMS Internet,Proprietary - Test	Edit	Delete
Software Developer	For Profit	94x	EMS Internet,XML - Production	Edit	Delete
Transmitter	For Profit	94x	EMS Internet,Proprietary - Production MeF Internet,XML - Test	Edit	Delete

*Provider Option (Required):

*For Profit (Required):

- Select **Add** to add an e-file form.
- Select **Clear** to clear the form.

Add Clear

Step 3: Modernized e-file (MeF) Application-To-Application (A2A) Toolkit

Once Transmitters have completed their e-file Application, passed suitability and received their ETIN and EFIN, they can request the MeF A2A Toolkit. The toolkit contains IRS created APIs (and source code) that will make it easier to create an A2A Client Application.

The MeF A2A Toolkit contains two methods to access the MeF system:

- The MeF Client SDK provides a Software Development Kit (SDK) and documentation making it easier to build the A2A Client Application for Transmitters and States. The toolkit will make it much easier to set up the service requests needed to access the MeF System.

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- The MeF Client Application is already written software for use by Transmitters and States when they do not need to transmit large volume of returns.

The A2A Toolkit is now available to those Transmitters and States interested in using the Modernized e-File (MeF) System to send or receive electronic returns. If you are interested in receiving the toolkit, please send an e-mail to the [MeF Mailbox](#) to request a copy. Please put "A2A Toolkit" in the subject line and include your name, your company name, address and phone number along with your request for the toolkit.

Step 4: Assign System Enroller

Only System Enrollers can create A2A accounts for MeF. Transmitter principals and responsible officials have system enroller authority. The Transmitter principals may assign additional system enrollers. System enrollers are assigned as delegated users with the MeF enroller authority.

Only individuals who have registered with e-services can become system enrollers.

Step 5: Obtaining an X.509 Digital Security Certificate

X.509 certificates are used to authenticate the Transmitter. MeF only accepts Treasury approved X.509 certificates. All Transmitters are responsible for purchasing their own certificate for use. The same certificate can be used for multiple A2A accounts.

Effective March 1, 2012, IRS only permits the following X.509 digital security certificates:

1. **Identrust ACES Business Representative**, naming an individual: Go to [Identrust](#) and choose Business Representative.
2. **Identrust ACES SSL**, naming a server: Go to [Identrust](#) and choose Agency Application TLS SSL Server Certificates.
3. **ORC ACES Business Representative**, naming an individual: Go to [ACES ORC](#) and follow the "Get Certificate" button. When you reach the "Select a Certificate" screen, choose "Business Representative". Please note that we have not tested with the Government Representative types and do not know if they will work with our system. We don't expect state and local governments to use ORC Government Representative Certificates.
4. **ORC ECA**, naming a server: Go to [ORC ECA](#) and select "Order Component/Server Certificates". On the screen for [order](#), please choose "Server Certificates".

Externals may only use these certificates and intermediaries who are listed on the General Services Administration (GSA) Bridge. This means many of the ones previously used by externals are no longer allowed.

You must store the certificate in your Key store and upload the public portion to MeF when creating your A2A account.


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Step 6: Uploading your X.509 Certificate

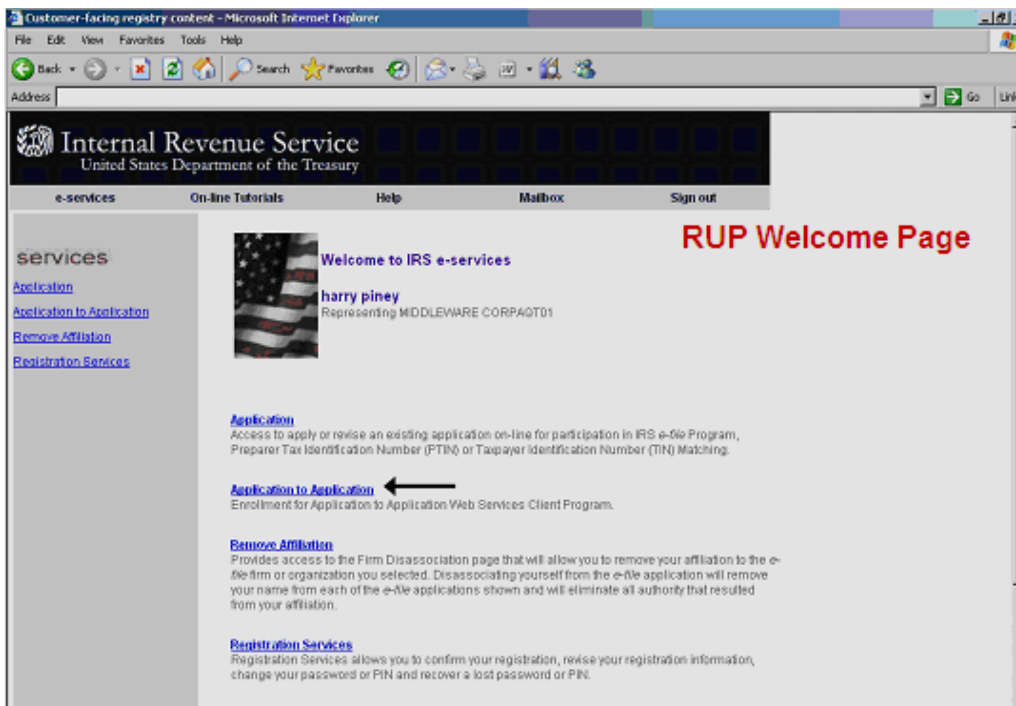
Log into the **Registered User Portal (RUP)** page by directly typing the URL <https://la.www4.irs.gov/PORTAL-PROD/CRM/signon.html> into the browser.

The user must enter a valid userID and password in the respective fields, and then read through the terms of use for the portal. To continue, click on the **I Accept** button. If you disagree on the Terms of Use and click on the **I Do Not Accept** button, you will not be allowed to continue onto the RUP.

Once you have logged into the RUP, the Personality Page appears. Select the appropriate organization and select the **Submit Selected Organization** button.

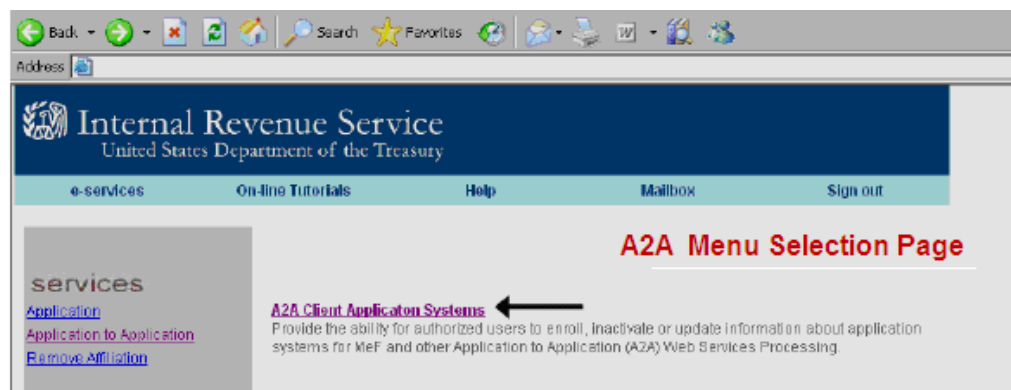


Select the **Application to Application** link

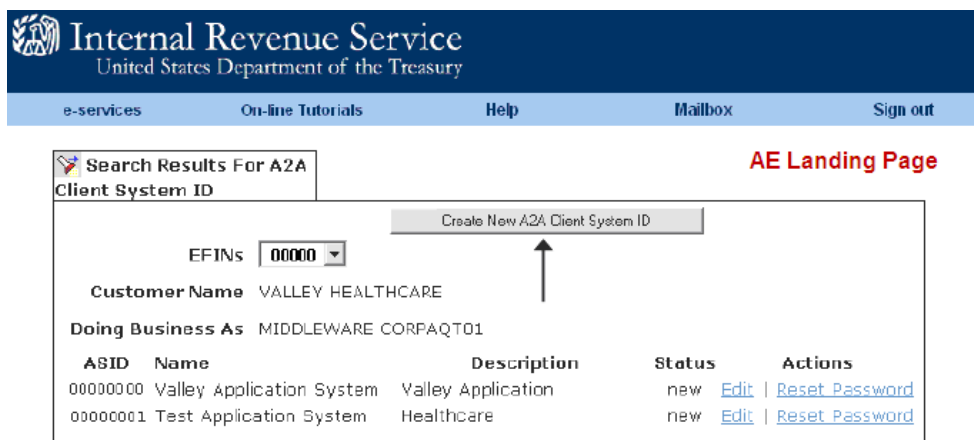


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Select the **A2A Client Application Systems** link



Select **Create New A2A Client System ID**



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Upload Your Certificate

Internal Revenue Service
United States Department of the Treasury

e-services On-line Tutorials Help Mailbox Sign out

Create New A2A Client System ID

Customer Name John Smith's Financial Company

Doing Business As HRB Partners

EFIN ASID Sequence Number

A2A Client System ID 123456

Application System Name

Description

Location

A2A Client System ID Status new

Credential Type Password

Certificate File Name Browse

For a Credential Type of Certificate - Browse or enter the file name of the certificate to upload. Clicking the Save button below will upload the certificate and save the data.

Available Services Selected Services

Get Submissions
Send Submission Receipts
Send Acknowledgements
Get Acknowledgement Notifications
Request List of ETINs
Request ETIN Status

Add >>
<< Remove

Common Services are available to all authorized A2A Client Systems:
Initial Login, Login, Logout, and Change Password.

To add Services, select your Services choices from the Available Services list above by highlighting them and clicking on the **Add** button.

To remove Services, select your Services choices from the Selected Services list above by highlighting them and clicking on the **Remove** button.

Available ETINS Selected ETINS

00000

Add >>
<< Remove

To add ETINS, select your ETIN choices from the Available ETINS list above by highlighting them and clicking on the **Add** button.

To remove ETINS, select your ETIN choices from the Selected ETINS list above by highlighting them and clicking on the **Remove** button.

Save Cancel

Step 7: SSL Certificates

In order to successfully negotiate the SSL handshake, the Transmitter must use IRS supplied SSL certificates.

SSL Certificates may need to be downloaded to your system. Your software or browser configurations may be set up to automatically download these certificates when it connects to the Integrated Enterprise Portal (IEP) the first time. If you need to manually download the certificates, they are available on the [MeF User Guide & Publication](#) page. Separate certificates are used for the Assurance Testing System (ATS) and the Production System.

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The certificates are in a zip folder with the file extension *.txt. You may need to convert them to another file type (*.cer, *.crt, *.pem, etc.) in order to upload them to your server, you can rename the certificates to the necessary file type.

A2A Toolkit Users:

The portal (IEP) server certificates may need to be added to the A2A Toolkit Trust Store.

Importing SSL Certificates into a Java Keystore:

Software Developers who use the Java Keystore on a UNIX based operating system will need to import the IEP SSL certificate into it. You can add them using the standard Java “**keystore – import**” option.

Note: This information is applicable to A2A Toolkit users who use Java SDK since they are also using the cacerts file for their trust store.

Loading the SSL Certificates into Internet Explorer:

Go to the IE Browser to gain access to the IRS MeF program, substitute using your certificates.

1. Download the L1C chain certificate from https://www.entrust.net/downloads/binary/entrust_l1c.cer
2. Go to **Internet Options**, either from the **Control Panel** or from the **Tools** menu of Internet Explorer
3. From the **Content tab** of **Internet Options**, select the **Certificates** button
4. Select the **Intermediate Certification Authorities** tab
5. Use the **Import** button and select the file saved in step 1
6. Click through (3 **Nexts** and a **Finish**)

Step 8: Create A2A accounts

Once the Transmitter has passed suitability, received their ETIN and EFIN, secured the IRS SSL certificates and purchased their X.509 certificate, they can create one or more A2A accounts. At least one A2A account must be created before the transmitter can use A2A. Up to 100 accounts can be created for one EFIN.

Only a principal, responsible official or system enroller can create A2A accounts. It is during the account creation process that the enroller assigns test and production ETINS and uploads the public portion of the purchased X.509 certificate. An Application System Id (ASID) will be assigned for each account created. The ASID is treated like a login id. The ASID is 8 digits long (EFIN plus a 2-digit sequence number [00-99]), so up to 100 accounts can be created with an EFIN. The enroller may assign one or more ETINS to each account created (ASID). The ETINS determine what can be done with that account (ASID). For example, if only the test ETIN is assigned to an account, then that ASID can only be used for testing (ATS). If only production ETINS are assigned to an account, then that ASID can only be used for production filing. If both test and production ETINS are assigned to the same account, then that ASID can be used for both. A transmitter can create up to 5 sessions per account (ASID).

Please refer to the [Automated Enrollment External User Guide](#), for more information about setting up ASIDs.

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Step 9: Creating an A2A Client Application (A2A Services)

It is highly recommended that each new Transmitter master and perfect their A2A services prior to the start of ATS testing. ATS testing for each new Processing Year begins on the first Monday of each November.

It is also highly recommended that each Transmitter use all or part of the A2A toolkit when creating their A2A client application. The toolkit creates all the services, including signing the login with the Transmitter's binary signature (X.509 certificate).

If the Transmitter will not be using the toolkit, then they must first master login and logout (opening and closing sessions) before moving on to other services. The Transmitter will also have to sign the login themselves.

For detailed information on all the A2A services, the Transmitter should read the [MeF State and Trading Partner Reference Guide](#).

- **MIME and MTOM**

MeF uses SOAP 1.1 with attachments for its A2A service communication protocol. Most services have attachments. MeF A2A supports MTOM and MIME encoding of attachments. MTOM may be used with .Net or Java implementations. MIME is used for Java implementations.

Note: MeF no longer supports DIME.

- **Services Transmitters Must Master**

The following is a list of services a Transmitter must master before IRS will permit the Transmitter to use the MeF Production system.

- Login
- Logout
- Send Submissions
- Get New Acks
- Get Acks
- Get Acks By Msg Id
- Get Submissions Status

A description of each service can be found in the MeF State and Trading Partner Reference Guide.

Step 10: MeF Mailbox for Modernized e-File (MeF)

Modernized e-File (MeF) has a mailbox for sending inquiries regarding MeF Production and Assurance Testing System (ATS) issues. Please use the [MeF Mailbox](#) to address issues regarding any MeF platform problems, new Transmitter development problems and questions regarding the development of the 94x Forms.

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Please continue to use the established procedures of contacting the e-help Desk for any issues regarding established forms and schedules already on the MeF platform.

When you send a request to this mailbox, please include the following:

- Your name
- Phone number where you can be reached
- Your company name
- Description of the problem including whether this is a 94x MeF Production issue or ATS issue.

In order to assist us in resolving your issue more efficiently, please include the nature of your issue in the subject line. Examples: Production, Development, Assurance Testing (ATS), Getting started with MeF, or A2A Toolkit.

Step 11: Testing of Software

Software Developers should notify the e-help Desk, toll-free at **866-255-0654**, when they are ready to start testing their software. An e-help Desk Assistor will assist with all of the preparations needed to begin testing, including the assignment of a Software ID to submit returns.

Testing publication:

- [Publication 5078](#), Modernized e-File (MeF) Test Package, for MeF business submissions.

ATS scenarios are available on the [Modernized e-File \(MeF\) Assurance Testing System \(ATS\) Updates](#) webpage and are no longer contained within the Test Packages.

Step 12: Communications Test

Transmitters must use IRS accepted software to prepare and transmit returns and must complete a one-time error free communications test. Transmitters who pass the communications test and want to continue testing must request a test ETIN. Further communications testing is not required when adding additional forms. Software Developers who will not transmit returns are not required to perform a communications test. Contact the e-help Desk, toll-free at **866-255-0654**, when you are ready to do the communications test.